PARTIES RECEIVING THIS NOTICE OF FIFTEENTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

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Shai Y. Waisman Randi W. Singer

Attorneys for Debtors and Debtors in Possession

## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.

:

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

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Debtors. : (Jointly Administered)

-----X

## NOTICE OF HEARING ON DEBTORS' FIFTEENTH OMNIBUS OBJECTION TO CLAIMS (FOREIGN CURRENCY CLAIMS)

PLEASE TAKE NOTICE that on May 18, 2010, Lehman Brothers Holdings
Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their fifteenth omnibus objection to claims (the "Debtors' Fifteenth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Fifteenth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on June 29, 2010 at 11:00 a.m. (Eastern Time), or as soon thereafter as counsel

may be heard.

**PLEASE TAKE FURTHER NOTICE** that any responses to the Debtors' Fifteenth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than June 17, 2010 at 4:00 p.m. (Eastern Time) (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Fifteenth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an

order substantially in the form of the proposed order annexed to the Debtors' Fifteenth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: May 18, 2010

New York, New York

/s/ Shai Y. Waisman Shai Y. Waisman Randi W. Singer

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Attorneys for Debtors and Debtors in Possession

## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

-----X

In re : Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

:

Debtors. : (Jointly Administered)

-----Y

## DEBTORS' FIFTEENTH OMNIBUS OBJECTION TO CLAIMS (FOREIGN CURRENCY CLAIMS)

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE EXHIBIT ATTACHED TO THIS OBJECTION.

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, AIMÉE N. BLANCHARD, AT 214-746-7700.

TO THE HONORABLE JAMES M. PECK UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("<u>LBHI</u>") and its affiliated debtors, in the abovereferenced chapter 11 cases, as debtors and debtors in possession (collectively, the "<u>Debtors</u>"), respectfully represent:

#### **Relief Requested**

- 1. The Debtors file this fifteenth omnibus objection to claims (the "Fifteenth Omnibus Objection to Claims") pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "Procedures Order") [Docket No. 6664], seeking entry of an order disallowing and expunging the claims listed on Exhibit A annexed hereto.
- 2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading "Claims to be Disallowed and Expunged" (collectively, the "Foreign Currency Claims") violate this Court's July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the "Bar Date Order") [Docket No. 4271], as they were not denominated in lawful currency of the United States. The Debtors, therefore, request the disallowance and expungement of the Foreign Currency Claims in their entirety.
- 3. The Debtors reserve all their rights to object on any other basis to any Foreign Currency Claim as to which the Court does not grant the relief requested herein.

#### **Jurisdiction**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

#### **Background**

- 5. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.
- 6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "<u>U.S. Trustee</u>") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").
- 7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].
- 8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.
- 9. On July 2, 2009, this Court entered the Bar Date Order, which requires, among other things, that "each Proof of Claim must: . . . (ii) be denominated in lawful currency

of the United States . . . ." (Bar Date Ord. at 6.) Furthermore, the Bar Date Order provides that "any holder of a claim against the Debtors who is required, but fails to file a proof of such claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth herein, shall forever be barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect thereto) . . . ." (Bar Date Ord. at 9-10.) A copy of the Bar Date Order was made publicly available at http://www.lehman-docket.com.

10. Claimants also received notice of the Bar Date Order via mail and as posted on the docket. (*See* Notice of Deadlines for Filing Proofs of Claim (the "Bar Date Notice").) In the Bar Date Notice, which was also published in The New York Times (International Edition), The Wall Street Journal (International Edition), and The Financial Times, claimants were specifically instructed that, "[i]f you file a Proof of Claim, your filed Proof of Claim must: . . . (ii) be denominated in the lawful currency of the United States . . . ." (Bar Date Notice at 4.) The Bar Date Notice also prominently stated in bold-face type that "any creditor who fails to file a Proof of Claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth in the Bar Date Order, for any claim such creditor holds or wishes to assert against the Debtors, will be forever barred, estopped, and enjoined from asserting such claim (and from filing a Proof of Claim with respect to such claim) . . . . ." (Bar Date Notice at 6.)

#### The Foreign Currency Claims Should Be Disallowed and Expunged

11. The Debtors have begun their review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent and have identified the claims on Exhibit A as not having been denominated in lawful currency of the United States.

- 12. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).
- *must*: . . . (ii) be denominated in lawful currency of the United States . . . . " (Bar Date Ord. at 6 (emphasis added).) This requirement for proofs of claim is not a unique one. Indeed, this Court and others in the Southern District of New York have entered similar orders requiring that proofs of claim be denominated in lawful currency of the United States. (*See* Oct. 20, 2009 Ord. [Dkt. No. 316] at 6, *In re Finlay Enterprises, Inc.*, No. 09-14873 (JMP) (Peck, J.); *see also* Oct. 14, 2009 Ord. at 2-3, *In re AGT Crunch Acquisition LLC, et al.*, No. 09-12889 (REG) (Gerber, J.).) The Foreign Currency Claims do not satisfy this requirement.
- 14. Claimants were specifically provided notice of these requirements.

  Claimants received notice of the Bar Date Order, which included instructions on how to complete their proof of claim forms and a warning that failure to complete their forms in compliance with those instructions would result in their claims being barred. (*See* Bar Date Notice at 4, 6.) Nevertheless, these claimants filed the Foreign Currency Claims in denominations other than lawful currency of the United States.
- 15. Accordingly, because the Foreign Currency Claims failed to comply with the Bar Date Order's specific direction that claims be denominated in lawful currency of the

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United States, the Debtors request that the Court disallow and expunge in their entirety the

Foreign Currency Claims listed on Exhibit A.

**Notice** 

16. No trustee has been appointed in these chapter 11 cases. Notice of this

Fifteenth Omnibus Objection to Claims has been provided to: (i) each claimant listed on Exhibit

A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and

Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for

the Southern District of New York, in accordance with the Amended Order Pursuant to Section

105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain

Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the

Procedures Order. The Debtors submit that such notice is sufficient and no other or further

notice need be provided.

No previous request for the relief sought herein has been made by the 17.

Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the

relief requested herein and such other and further relief as is just.

Dated: May 18, 2010

New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

Randi W. Singer

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and Debtors in Possession

## EXHIBIT A

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	A.T. LAW 26 DOVER STREET LONDON, W1S 4LY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9754	Undetermined	Foreign Denomination
2	ASCEND WORLD LIMITED CARDINAL POINT NEWALL ROAD, HEATHROW AIRPORT LONDON, TW6 2AS UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/20/2009	5646	Undetermined	Foreign Denomination
3	ASLETT, GAVIN STUART 32 WARWICK BUILDING CHELSEA BRIDGE WHARF 366A QUEENSTOWN RD LONDON, SW8 4NJ UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/16/2009	5483	Undetermined	Foreign Denomination
4	BANNASCH UND WITT OHG WALTER-PATEZAMNN-STR.3 UNTERHACHING, 82008 GERMANY		Lehman No Case Asserted/All Case Asserted	08/07/2009	7641	Undetermined	Foreign Denomination
5	BANNASCH UND WITT OHG WALTER-PAETZMANN-STR. 3 UNTERHACHING, 82008 GERMANY		Lehman No Case Asserted/All Case Asserted	08/07/2009	7638	Undetermined	Foreign Denomination
6	BANNASCH UND WITT OHG WALTER-PATEZAMNN-STR.3 UNTERHACHING, 82008 GERMANY		Lehman No Case Asserted/All Case Asserted	08/07/2009	7642	Undetermined	Foreign Denomination
7	BANNASCH UND WITT OHG WALTER-PAETZMANN-STR. 3 UNTERHACHING, 82008 GERMANY		Lehman No Case Asserted/All Case Asserted	08/07/2009	7639	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
8	BECHTELER, WILHELM, PROFESSOR DR DROSSELING 4	08-13902 (JMP)	Lehman Brothers Financial Products Inc.	09/08/2009	10852	Undetermined	Foreign Denomination
	GERMANY						
9	BELOW VON ANTON & CO. GROSSE THEATERSTRASSE 42 HAMBURG, 20354 GERMANY		Lehman No Case Asserted/All Case Asserted	07/31/2009	6787	Undetermined	Foreign Denomination
10	BERNARD HODES GROUP LIMITED SALISBURY HOUSE, BLUECOATS HERTFORD, HERTS, SG14 1PU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/20/2009	5670	Undetermined	Foreign Denomination
11	BOCCIA, VALERIA CORSO DI PORTA TIGNESE, 107 MILANO, 20123 ITALY		Lehman No Case Asserted/All Case Asserted	09/21/2009	24566	Undetermined	Foreign Denomination
12	BOWMAN GILFILLAN INC PO BOX 785812 SANDTON, 2146 SOUTH AFRICA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17761	Undetermined	Foreign Denomination
13	BUNDESVERBAND ALTERNATIVE INVESTMENTS POPPELSDORFER ALLEE 106 BONN, D53115 GERMANY		Lehman No Case Asserted/All Case Asserted	07/27/2009	6318	Undetermined	Foreign Denomination
14	CABINET KINESITHERAPIE JEANNE-MARIE MALTAUX 33 AVENUE DES POULES D'EAU 1640 RHODE. ST. GENESE BELGIUM, BELGIUM		Lehman No Case Asserted/All Case Asserted	09/11/2009	19647	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
15	CAMPOS, MAXIMILIANO HERRERA AV MERIDIANA 329 5-1 BARCELONA, 08027 SPAIN		Lehman No Case Asserted/All Case Asserted	09/04/2009	10419	Undetermined	Foreign Denomination
16	CASTA¥ARES MATEOS, JOSE LUIS & MARIA JOSE MARIN FUENTES C/ CA¥ADA NO. 24-4C ALCORCON, MADRID, 28922 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	9000	Undetermined	Foreign Denomination
17	CERESINI, CECILIA VIA MARTIRI BERNIMI, 3 43010 TORRECHIARA (PARMA) , ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/06/2009	5155	Undetermined	Foreign Denomination
18	CHANCEMARKETING LIMITED UNIT 109 16 BALDWINS GARDENS LONDON, EC1N 7RJ UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/16/2009	5450	Undetermined	Foreign Denomination
19	CITIGROUP PTY LIMITED ATT: ALISTAIR MORGAN 2 PARK STREET SYDNEY, NSW 2000 AUSTRALIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29635	Undetermined	Foreign Denomination
20	COOPER, MRS PETRA DRUMOAK 28 LANSDOWN ROAD CHALFONT ST PETER BUCKS, SL9 9SR UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/06/2009	5131	Undetermined	Foreign Denomination
21	DE INDUSTRIEELE GROOTE CLUB DAM 27 AMSTERDAM, 1012 NETHERLANDS		Lehman No Case Asserted/All Case Asserted	07/16/2009	5439	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
22	DE LA ROSA DORADO, HIPOLITO C/ DOCE DE OCTUBRE NO 40 - 50 MADRID, 28009 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/11/2009	8251	Undetermined	Foreign Denomination
23	DE VISME CONNOR, EMILY RACHEL EAST COLALRIE FARM WATERSIDE EAST AYRSHIRE, KA3 6JJ UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	08/24/2009	9123	Undetermined	Foreign Denomination
24	DEVLIN ELECTRONICS LTD UNIT D1 GRAFTON WAY BASINGSTOKE HAMPSHIRE, RG22 6HZ UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	08/03/2009	7069	Undetermined	Foreign Denomination
25	DI FOLCO, NATHALIE 12 ALMA ROAD ST ALBANS HERTFORDSHIRE, AL1 3BT UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/22/2009	5873	Undetermined	Foreign Denomination
26	DIAZ GAMBOA, SANDRA LUCIA C/CONCEJO DE TEVERGA, 22.5D MADRID, 28053 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/11/2009	8253	Undetermined	Foreign Denomination
27	DRAKE, ALAN 55 SQUIRRELS HEATH ROAD HAROLD WOOD ROMFORD, RM3 0LS UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	09/08/2009	10976	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
28	ESTEVE FERNANDEZ, ANTONIO FOR HIS FATHER ANTONIO ESTEVE LOPEZ PLAZA LEALTAD, 6 MAJADAHONDA, 28220 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	8998	Undetermined	Foreign Denomination
29	FLOE EJENDOMME APS MOSEGARDSVEJ 35 DK-7000 FREDERICIA , DENMARK		Lehman No Case Asserted/All Case Asserted	08/11/2009	8023	Undetermined	Foreign Denomination
30	FLORIA, LILIAN LAUBIWEG 6 ZURICH, 8057 SWITZERLAND		Lehman No Case Asserted/All Case Asserted	09/16/2009	13343	\$0.00	Foreign Denomination
31	FRIENDS OF TOWER HAMLETS CEMETERY PARK KENNETH GREENWAY TOWER HAMLETS CEMETERY PARK C/O THE SOANES CENTRE, SOUTHERN GROVE LONDON, E3 4PX UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	08/12/2009	8066	Undetermined	Foreign Denomination
32	GARRIDO RODRIGUEZ, ELENA SUBIDA DE HOSPITAL Y BJD TOLEDO, 45006 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/11/2009	8254	Undetermined	Foreign Denomination
33	GEISLER, JOHANN RING STR. 7 SCHMIDGADEN, 92546 GERMANY		Lehman No Case Asserted/All Case Asserted	08/19/2009	8718	\$0.00	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
34	GENSCAPE, INC. 445 E. MARKET STREET SUITE 200 LOUISVILLE, KY 40202		Lehman No Case Asserted/All Case Asserted	09/18/2009	18139	Undetermined	Foreign Denomination
35	GIL PUIG, MARIA DESAMPARADOS C/ CONDE OLOCAU 1 - 11 VALENCIA, 46003 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	9016	Undetermined	Foreign Denomination
36	GRIFFITHS, DAVID CHRISTOPHER & GILLIAN MARY BODSIRIOL BYPASS ROAD GOBOWEN OSWESTRY, SY11 3NG UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/27/2009	6209	Undetermined	Foreign Denomination
37	GUTIERREZ TASIS, ALESANDRO/ GARRIDO HERDER, MARGARITA C/PALOMA NO. 13 LAGUNA DE DUERO (VALLADOLID), 47140 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	8996	Undetermined	Foreign Denomination
38	GUTIERREZ TASIS, JESUS/ALESANDRO/GREGORIO/JUAN FRANCISCO/MARIA DE LOS ANGELES C/ AUDA DE MADRID NO 17 - 1B LAGUNA DE DUERO (VALLADULID), 47140 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	8997	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
39	HADNETT, RAYMOND 9 CREST DR ENNISKILLEN CO FERMANAGH, BT74 6JJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/13/2009	5283	Undetermined	Foreign Denomination
40	HANDLES AND FITTINGS LTD HAF HOUSE MEAD LANE HERTFORD, HERTS, UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/16/2009	5412	Undetermined	Foreign Denomination
41	HARVENS PARTNERS, LP 600 LEXINGTON AVENUE NEW YORK, NY 10022	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	09/22/2009	26592	Undetermined	Foreign Denomination
42	HAVENS PARTNERS, LP 600 LEXINGTON AVENUE NEW YORK, NY 10022		Lehman No Case Asserted/All Case Asserted	09/22/2009	29055	Undetermined	Foreign Denomination
43	HELLENIC REPUBLIC ACTING THROUGH PUBLIC DEBT MANAGEMENT AGENCY 8, OMIROU STR. ATHENS, 10564 GREECE	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	22292	Undetermined	Foreign Denomination
44	HERNANDEZ SANMAMES, IGNACIO MARIANO LUIS AVENIDA SALAMANCA NO. 10 2 B VALLADOLID, 47014 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	8993	Undetermined	Foreign Denomination
45	HERRMANN'S POSTHOTEL GMBH&CO.KG MARKTPLATZ 11 WIRSBERG, 95339 GERMANY		Lehman No Case Asserted/All Case Asserted	08/18/2009	9018	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
46	HEUSINGER, KARL UND ELFRIEDE KAR-SCHWEINFURT-STR. 7 SCHWEINFURT, 97424 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6365	Undetermined	Foreign Denomination
47	HOMEFRONT JOHN J BOWLEN BUILDING 501 620 7TH AVENUE SW CALGARY ALBERTA CANADA, T2P 0Y8 CANADA		Lehman No Case Asserted/All Case Asserted	07/27/2009	6196	Undetermined	Foreign Denomination
48	HONG KONG DELIVERY COMPANY LTD, THE 7/F, CHEUNG HING FACTORY BLDG, 12P SMITH FIELD, KENNEDY TOWN, HONG KONG, HONG KONG		Lehman No Case Asserted/All Case Asserted	09/14/2009	12480	Undetermined	Foreign Denomination
49	HUGHES-CASTELL (HONG KONG) LTD. 618, HUTCHISON HOUSE, 10 HARCOURT ROAD CENTRAL, HONG KONG, HONG KONG		Lehman No Case Asserted/All Case Asserted	09/17/2009	15161	Undetermined	Foreign Denomination
50	I.D.A., INTERNATIONAL (HONG KONG) LTD UNIT 1303, CRE BUILDING 303 HENNESSY ROAD WANCHAI HONG KONG SAR, CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7006	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
51	IBEX INTERIORS LTD 3RD FLOOR, CHANCERY EXCHANGE 10 FURNIVAL STREET LONDON, EC4A 1AB UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	08/10/2009	7749	Undetermined	Foreign Denomination
52	ICF FINANCE LIMITED EDGWARE HOUSE 389 BURNT OAK BROADWAY EDGWARE, HA8 5TX UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/16/2009	5437	Undetermined	Foreign Denomination
53	IMPRIMA DE BUSSY NARTLAWEG 14 POSTBUS 21 100 AA AMSTERDAM, NETHERLANDS		Lehman No Case Asserted/All Case Asserted	08/17/2009	8377	Undetermined	Foreign Denomination
54	IMPULSE TECHNOLOGY LTD. 364, HEMPSTEAD ROAD, WATFORD HERTS, WD17 4NA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	22762	Undetermined	Foreign Denomination
55	INTEGRATED FINANCIAL PRODUCTS- MILAN BRANCH F/K/A INTERFIN SIM S.P.A VIA VITTOR PISANI 22 MILANO, 20124 ITALY		Lehman No Case Asserted/All Case Asserted	07/23/2009	6656	\$0.00*	Foreign Denomination
56	JACKSONS (CLEAR GLASS) LIMITED CATERING HOUSE COX LANE CHESSINGTON -, KT9 1SG UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/16/2009	5484	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
57	JENDRUSIAK, KARINA FREIHERR-VOM-STEIN-STRASSE 56 FRANKFURT, HE D60323 GERMANY		Lehman No Case Asserted/All Case Asserted	08/11/2009	7998	Undetermined	Foreign Denomination
58	JONES, E.M. (DECEASED) TRUST C/O GEORGE THOMAS JONES 2 HEXHAM WAY SUTTON ROAD SHREWSBURY, 5Y2 6QX UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	08/17/2009	8588	Undetermined	Foreign Denomination
59	KIDS COMPANY 1 KENBURRY STREET LONDON, SE5 9BS UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/21/2009	5800	Undetermined	Foreign Denomination
60	KONRAD, HORST J. PO BOX 1239 GROSSHEUBACH, D-63920 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/14/2009	8263	Undetermined	Foreign Denomination
61	KRENT, THOMAS BLOCK 60 # 25-113 LORONG 4, TOA PAYOH, 310060 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/22/2009	5897	Undetermined	Foreign Denomination
62	KRUMBUGEL, WILFRIED & GITTA VOGELSANGER STR. 21 FLENSBURG, 24943 GERMANY		Lehman No Case Asserted/All Case Asserted	08/19/2009	8695	Undetermined	Foreign Denomination
63	KWIATKOWSKI, WALTER N. CL MARTIRS 91 ALQUERIA DE LA CONDESA VALENCIA, 46715 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/13/2009	8191	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
64	LANCASTER OFFICE CLEANING COMPANY LTD RAVENSCOURT WESTERHAM ROAD LOCKBOTTOM, BR2 6HE UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	09/18/2009	18729	Undetermined	Foreign Denomination
65	LEE, VICTORIA 5 PARKMEAD GARDENS MILL HILL, GT LON, NW7 2JW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13962	Undetermined	Foreign Denomination
66	LEHMAN BROTHERS INVESTMENTS KOREA INC. C/O SAMJONG KPMG AMC INC GANGNAM FINANCE CENTER 10TH FLOOR 737 YEOKSAM-DONG GANGNAM-GU SEOUL, 135-984 KOREA, REPUBLIC OF	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18557	Undetermined	Foreign Denomination
67	LIN, WONG YUK FLAT 514, 5/F. WING YAN HOUSE TUNG YAN COURT , HONG KONG		Lehman No Case Asserted/All Case Asserted	08/19/2009	8716	Undetermined	Foreign Denomination
68	LUTTEKE, HARALD & IRENE AHORNPLATZ 1 ROSBACH, 61191 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18153	Undetermined	Foreign Denomination
69	LYRECO SVERIGE AG BOX 501 BANKERYD, 56428 SWEDEN		Lehman No Case Asserted/All Case Asserted	08/27/2009	9526	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
70	MALLAK LIMITED 57163 LINE WALL ROAD PO BOX 199		Lehman No Case Asserted/All Case Asserted	08/19/2009	8710	Undetermined	Foreign Denomination
	GIBRALTAR						
71	MCAULEY, ARAN PATRICK FLAT 27 87 ST GEORGE'S DRIVE LONDONM, GT LON SWIV 4DB LONDON, UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	09/18/2009	18171	Undetermined	Foreign Denomination
72	MCGIRR, VERONICA 150 WHIKEBRIDGE ROAD SIXMILECROSS, OMAGH CO. TYRONE BT79 9EH		Lehman No Case Asserted/All Case Asserted	07/08/2009	5171	Undetermined	Foreign Denomination
73	UNITED KINGDOM  MENOUNOS, ALEXANDROS  44 THAMES POINT IMPERIAL WHARF LONDON, GT LON, SW6 2SX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18736	Undetermined	Foreign Denomination
74	MORENO SANCHEZ, FRUCTUOSO C/ VIRGEN DE LAS ANGUSTIAS 39-3-3.3 , SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	9015	Undetermined	Foreign Denomination
75	MUELLER-KENGELBACH, PETER ODER MUELLER-KENGELBACH, MONIKA STILLSTR. 18A 91301 FORCHHEIM, GERMANY		Lehman No Case Asserted/All Case Asserted	09/14/2009	12056	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
76	MUENSTER, STADT STADTKASSE MUNSTER, 48127 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/13/2009	5268	Undetermined	Foreign Denomination
77	NEIRA, GUSTAVO TOLEDO CALLE 97A # 9-57 BOGOTA, COLOMBIA		Lehman No Case Asserted/All Case Asserted	09/08/2009	10712	Undetermined	Foreign Denomination
78	NEW IDEA OFFICE SUPPLIES 1/F, CAVENDISH CENTRE 23 YIP KAN STREET WONG CHUK HANG ABERDEEN, HONG KONG		Lehman No Case Asserted/All Case Asserted	09/17/2009	15121	Undetermined	Foreign Denomination
79	OPTIQUE PTY LTD ATF OPTIQUE SUPER PENSION FUND KEITH MASNICK 1 ROSLYNDALE AVE WOOLLAHRA, N.S.W., 2025 AUSTRALIA		Lehman No Case Asserted/All Case Asserted	07/20/2009	5712	Undetermined	Foreign Denomination
80	PAGAN, IAN 4 CONDOR PATH NORTHOLT MIDDLESEX, UB5 6TA UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	09/21/2009	22952	Undetermined	Foreign Denomination
81	PAPERCHASE SUPPLIES LTD- IN LIQUIDATION C/O BAILEY AHMAD 257 B CROYDON ROAD BECKENHAM KENT, BR3 3PS UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/17/2009	5542	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
82	PIETERSEN, C.N.J. EPICEADREEF 24 KALMTHOUT, 2920 BELGIUM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/14/2009	5310	Undetermined	Foreign Denomination
83	PIJUAN PERALBA, RAMON - SANCHEZ HIDALGO, REMEDIOS ALFRED PERENYA, 29 LLEIDA, 25008 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	10508	Undetermined	Foreign Denomination
84	PRICEWATERHOUSECOOPERS BELASTINGADVISEUR THOMAS MALTHUSSTRAAT 5 AMSTERDAM, 1006 NETHERLANDS		Lehman No Case Asserted/All Case Asserted	07/16/2009	5411	Undetermined	Foreign Denomination
85	PRICEWATERHOUSECOOPERS BELASTINGADVISEUR THOMAS MALTHUSSTRAAT 5 AMSTERDAM, 1006 NETHERLANDS		Lehman No Case Asserted/All Case Asserted	07/16/2009	5410	Undetermined	Foreign Denomination
86	PRINCIPAL SEARCH LTD 62 CORNHILL LONDON, EC3V 3NH UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	09/10/2009	11361	Undetermined	Foreign Denomination
87	PROPERTY INFORMATION MANAGEMENT SERVICES 10 DRAGOON HOUSE HUSSAR COURT WATERLOOVILLE, HANTS, PO7 7SF UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/20/2009	5618	Undetermined	Foreign Denomination
88	PROSIEBEN SAT.1 MEDIA AG MEDIENALLE 7 UNTERFOEHRING, 85774 GERMANY		Lehman No Case Asserted/All Case Asserted	09/14/2009	12310	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
89	R & H TRUST HELIER CO. (BVI) LTD RE THE FREEDOM TRUST P.O. BOX 83 ORDINANCE HOUSE 31 PIER ROAD ST HELIER, JE4 8PW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13393	Undetermined	Foreign Denomination
90	ROBSON, ROBERT ALICK PO BOX 503 SPIT JUNCTION NEW SOUTH WALES, 2088 AUSTRALIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/13/2009	5284	Undetermined	Foreign Denomination
91	ROSEKRANS, JOHN C/O JOHN P. CHRISTIAN TOBIN & TOBIN 500 SANSOME STREET, SUITE 800 SAN FRANCISCO, CA 94111		Lehman No Case Asserted/All Case Asserted	09/22/2009	27265	Undetermined	Foreign Denomination
92	ROYAL SURREY COUNTY HOSPITAL NHS TRUST SHARED BUSINESS SERVICES, PHOENIX HOUSE, TOPCLIFFE LANE WAKEFIELD, WF3 1WE UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	08/03/2009	7146	Undetermined	Foreign Denomination
93	SALDANA BARRAGAN, SEBASTIAN JOSE C/ CASTILLO DE CUMBRES MAYORES NO. 8 CHALET 2 SEVILLA, 41013 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/17/2009	9017	Undetermined	Foreign Denomination
94	SCHIFFER, CRAIG 40 BEEKMAN TERRACE SUMMIT, NJ 07901		Lehman No Case Asserted/All Case Asserted	09/21/2009	24613	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
95	SCHMID, OTTO RINGSTRAPE 55 D-74248 ELLHOFEN, GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/20/2009	8769	Undetermined	Foreign Denomination
96	SCHMIDT, WERNER ODER ELEONORA WERNER SCHMIDT LINDENSTRASSE 13 DITTELBRUNN, 97456 GERMANY		Lehman No Case Asserted/All Case Asserted	07/20/2009	5672	Undetermined	Foreign Denomination
97	SERER SANMARTIN, MARIA PILAR TR DE GRACIA 48 3-4 BARCELONA, 08021 SPAIN		Lehman No Case Asserted/All Case Asserted	09/21/2009	24446	Undetermined	Foreign Denomination
98	SHULTE, WILFRIED DR. MED. KINDERARZT BEETHOVENSTR. 6 HERTEN, 45699 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/10/2009	7984	Undetermined	Foreign Denomination
99	SIEMENS PLC SIEMENS ENTERPRISE COMMUNICATIONS LTD BRICKHILL STREET WILLEN LAKE MILTON KEYNES, MK15 0DJ UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/17/2009	5535	Undetermined	Foreign Denomination
100	SJ BERWIN LLP 10 QUEEN STREET PLACE LONDON , EC4R 1BE UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	08/20/2009	8780	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
101	SLB LEASING-FONDS GMBH & CO HERAKLES KG C/O SACHSENFONDS GMBH ATTN: MS. DAGMAR MECKLER HANS-STIESSBERGER-STRASSE 2A 85540 HAAR, GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19964	Undetermined	Foreign Denomination
102	SLB LEASING-FONDS GMBH & CO ODIN KG C/O SACHSENFONDS GMBH ATTN: MS. DAGMAR MECKLER HANS-STIESSBERGER-STRASSE 2A 85540 HAAR, GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19968	Undetermined	Foreign Denomination
103	SLB LEASING-FONDS GMBH & CO THOR KG C/O SACHSENFONDS GMBH ATTN: MS. DAGMAR MECKLER HANS-STIESSBERGER-STRASSE 2A 85540 HAAR, GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19963	Undetermined	Foreign Denomination
104	SLB LEASING-FONDS GMBH & CO URANUS KG C/O SACHSENFONDS GMBH ATTN: MS. DAGMAR MECKLER HANS-STIESSBERGER-STRASSE 2A 85540 HAAR, GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19967	Undetermined	Foreign Denomination
105	SOLER NAVARRO, JUAN MANUEL/ COLLANTES BALLESTA, FRANCISCA DE PAULA C/VALLE DE LOS BORBOLLONES 26 AVILA, 05004 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	8995	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
106	SOLIS & LOMBARDIA NOTARIOS C.B. IGNACIO SOLIS VILLA C/ VELAZQUEZ, N 16, 2 DCHA MADRID, 28001 SPAIN		Lehman No Case Asserted/All Case Asserted	07/20/2009	5688	Undetermined	Foreign Denomination
107	SORIANO OCANA, MARIA JOSEFA URB. MIMOSAS GOLF CABORINO FASE III PTAL 7-33 MARBELLA-MALAGA, 29604 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	8994	Undetermined	Foreign Denomination
108	STADT FRANKFURT AM MAIN DER MAGISTRAT KASSEN-UND STEUERAMT PAULSPLATZ 9 FRANKFURT AM MAIN, D-60275 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/11/2009	9006	Undetermined	Foreign Denomination
109	STADT KARLSRUHE STADTKAMMEREI Z.HD. HERR DOLLINGER RATHAUS AM MARKTPLATZ KARLSUHE, 76133 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7078	Undetermined	Foreign Denomination
110	STIBBE CENTRAL PLAZA LOKSUMSTU 7U5 BRUSSELS, 7000 BELGIUM		Lehman No Case Asserted/All Case Asserted	07/20/2009	5641	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
111	STOCK EXCHANGE OF HONG KONG LIMITED, THE 12TH FLOOR, ONE INTERNATIONAL FINANCE CENTRE 1 HARBOUR VIEW STREET CENTRAL, HONG KONG		Lehman No Case Asserted/All Case Asserted	09/22/2009	31746	Undetermined	Foreign Denomination
112	STOCK EXCHANGE OF HONG KONG LIMITED, THE 12TH FLOOR, ONE INTERNATIONAL FINANCE CENTRE 1 HARBOUR VIEW STREET CENTRAL, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31745	Undetermined	Foreign Denomination
113	STREEL, MICHELINE RUE DE BEAUMONT 43 CLERMONT, 5650 BELGIUM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12186	Undetermined	Foreign Denomination
114	TARSITANO, MARIA CONCETTA VIA MAGNA GRECIA, NO. 8 FAGNANO CASTELLO, 87013 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/10/2009	5250	Undetermined	Foreign Denomination
115	THREADNEEDLE ASSET MANAGEMENT LTD. ON BEHALF OF WEST LB HORIAZON FUND MULTI- MANAGER TARGET RETURN FUND ATTN: HEAD OF LEGAL C/O 60 ST. MARY AVENUE LONDON, EC3A 8JQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18690	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
116	TOMAS, CHRISTOPHER DR. KIESBERGLTR 40 DARNSTADT, D-64285 GERMANY		Lehman No Case Asserted/All Case Asserted	09/18/2009	19360	Undetermined	Foreign Denomination
117	TOPEMPLOYERS LTD 456 - 458 STRAND SUITE 167 LONDON, WC2R 0DZ UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	09/21/2009	25236	Undetermined	Foreign Denomination
118	TORRADO-VILLALOBO, ANGEL C/ALDEANUEBA DE LA VERA 17 5-A MADRID, 28044 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/11/2009	8252	Undetermined	Foreign Denomination
119	TOSETTO LINO VIA G. GALILEI 2 30020 ERACLEA VENICE, ITALY		Lehman No Case Asserted/All Case Asserted	07/06/2009	5152	Undetermined	Foreign Denomination
120	TUSHINGHAM MOORE LLP ACRESFIELD ST ANNS SQUARE MANCHESTER, M2 7HA UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/20/2009	5691	Undetermined	Foreign Denomination
121	TW INTERNATIONAL COUNSEL PTE LTD 18A TANJONG PAGAR ROAD SINGAPORE ,088441 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/21/2009	8972	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
122	UBI BANCA SEDE LEGALE: PIAZZA VITTORIO VENETO,8 BERGAMO, 24122 ITALY		Lehman No Case Asserted/All Case Asserted	09/16/2009	19650	Undetermined	Foreign Denomination
123	VELDMAN B.V. T.A.V. R. VELDMAN WARMELO 34 EINDHOVEN, 5655 JW NETHERLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/27/2009	9553	Undetermined	Foreign Denomination
124	VERSORGUNGSWERK DER APOTHEKERKAMMER WESTFALEN- LIPPE BISMARCKALLEE 25 48151 MUENSTER, GERMANY		Lehman No Case Asserted/All Case Asserted	07/21/2009	5796	Undetermined	Foreign Denomination
125	VERSORGUNGSWERK DER LANDESAPOTHERKAMMER HESSEN KDOR AM LEONHARDSBRUNN 5 FRANKFURT, D-60487 GERMANY		Lehman No Case Asserted/All Case Asserted	10/29/2009	54984	Undetermined	Foreign Denomination
126	VIEJO GARCIA, NESTOR C/BECQUER NO. 15 - 5C MOSTOLES, MADRID, 28932 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/07/2009	9001	Undetermined	Foreign Denomination
127	VIEJO GARCIA, NESTOR C/ BECQUER NO. 15 - 5C MOSTOLES, MADRID, 28932 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	8999	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
128	VISCIDI, PASQUALE & BRUNA, MORI VIA SASSARI, 5 BATTIPAGLIA, SA 84091 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12043	Undetermined	Foreign Denomination
129	VOEHRINGER, KLAUS BERGSTR.33 HAITERBACH, 72221 GERMANY		Lehman No Case Asserted/All Case Asserted	08/17/2009	8529	Undetermined	Foreign Denomination
130	WALKER, GEORGE ARTHUR & JILLIAN KAY 18 VIRGINIA DRIVE BLACON CHESTER, CH1 5AL UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	08/04/2009	7329	Undetermined	Foreign Denomination
131	WANG, TRACY FLAT 4C, BLOCK 2, CITY GARDEN NORTH POINT HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7458	Undetermined	Foreign Denomination
132	WESTON CORPORATION 3-2-6-1404 NISHIGOTANDA SHINAGAWAKU TOKYO, 141-0031 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6177	Undetermined	Foreign Denomination
133	WINE & SPIRIT EDUCATION TRUST INTERNATIONAL WINE & SPIRIT CENTRE 39 - 45 BERMONDSEY STREET SOUTHWARK LONDON, SE1 3XF UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	07/20/2009	5697	Undetermined	Foreign Denomination

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
134	WITT & CO. OHG WALTER_PAETZMANN-STRASSE 3 UNTERHACHING, 82008 GERMANY		Lehman No Case Asserted/All Case Asserted	08/07/2009	7640	Undetermined	Foreign Denomination
135	WOOLF SIMMONDS 1 GREAT CUMBERLAND PLACE LONDON, W1H 7AL UNITED KINGDOM		Lehman No Case Asserted/All Case Asserted	08/03/2009	7152	Undetermined	Foreign Denomination
					TOTAL	\$0.00	

## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

Debtors. : (Jointly Administered)

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## ORDER GRANTING DEBTORS' FIFTEENTH OMNIBUS OBJECTION TO CLAIMS (FOREIGN CURRENCY CLAIMS)

Upon the fifteenth omnibus objection to claims, dated May 18, 2010 (the "Fifteenth Omnibus Objection to Claims"), of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures" Order"), disallowing and expunging the Foreign Currency Claims on the grounds that the Bar Date Order required that such claims be denominated in lawful currency of the United States, all as more fully described in the Fifteenth Omnibus Objection to Claims; and due and proper notice of the Fifteenth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Fifteenth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Fifteenth Omnibus Objection

Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Fifteenth Omnibus Objection to Claims.

to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Fifteenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on <a href="Exhibit 1">Exhibit 1</a> annexed hereto under the heading "Claims to be Disallowed and Expunged" (collectively, the "Foreign Currency Claims") are disallowed and expunged; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Foreign Currency Claims listed on <a href="Exhibit 1">Exhibit 1</a> annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the Fifteenth Omnibus Objection to Claims under the heading "Claims to be Disallowed and Expunged" that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated:	New York, New York		
	Tiew Tork, New Tork		
		UNITED STATES BANKRUPTCY JUDG	ЗĒ